

FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

Richard M. Scrushy, Treasurer Healthsouth Rehabilitation Corporation PAC One Healthsouth Parkway Birmingham, AL 35243

FEB 1 4 2001

Identification Number:

C00257048

Reference:

October Quarterly Report (7/1/00-9/30/00)

Dear Mr. Scrushy:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B supporting Line 23 of your report discloses a contribution(s) to a candidate(s) for the primary election; however, the funds were disbursed after the election date(s) (pertinent portion(s) attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign.

If the contribution(s) in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If you have made an impermissible contribution for an election which has already occurred, you should notify the recipient and request a refund and/or notify the recipient in writing of your redesignation of the contribution. In the best interest of your committee, all refunds and redesignations should be made within sixty days of the treasurer's receipt of the contribution(s).

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memoentries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press I, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Alice Kang

Reports Analyst

Report Analysis Division

285

SCHEDULE B

BAN103

ITEMIZED DISBURSEMENTS

Life separate schedule(s) for each category of the Detailed Summery Page PAGE 1 OF 1 FOR UNE NUMBER

Contributions to Federal Candidates

Any information copied from such Reports and Statements may not be said or used by any person for the purpose of scalding contributions or for commercial purposes, other than using the name and address of any political committee to soficit contributions from such committee.

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